

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

White River Valley Sch Dist (2980)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$417,971	\$370,693	\$439,899	\$291,829	-8.59%	-33.66%
Non - Certified Salaries	120	\$151,911	\$161,006	\$147,142	\$161,812	1.59%	9.97%
Group Health Insurance	222	\$66,541	\$95,097	\$150,473	\$159,545	24.44%	6.03%
Teacher Retirement Fund, After 7-1-95	216	\$24,236	\$21,455	\$30,064	\$29,891	5.38%	-0.58%
Public Employees Retirement Fund - Optional Contributions	217	\$14,772	\$17,197	\$16,510	\$18,122	5.24%	9.76%
Social Security Certified	212	\$28,826	\$25,059	\$18,378	\$17,958	-11.16%	-2.29%
Other Employee Benefits	241 - 290	\$14,589	\$35,122	\$10,723	\$13,348	-2.20%	24.47%
Social Security Noncertified	211	\$11,238	\$11,924	\$10,768	\$11,313	0.17%	5.06%
Operational Supplies	611	\$12,396	\$4,628	\$5,542	\$5,084	-19.98%	-8.27%
Postage and Postage Machine Rental	532	\$3,583	\$3,196	\$1,595	\$1,341	-21.79%	-15.90%
Official Bond Premiums	525	\$300	\$438	\$400	\$200	-9.64%	-50.00%
Travel	580	\$0	\$0	\$70	\$70	NA	0.00%
Pupil Services	313	\$3,030	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$840	\$840	\$0	\$0	-100.00%	NA
Content	747	\$1,944	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$0	\$0	\$0	\$0	NA	NA
Other Purchased Services	593	\$510	\$0	\$0	\$0	-100.00%	NA
Telephone	531	\$20	\$21	\$20	\$0	-100.00%	-100.00%
Other Professional and Technical Services	319	\$5,769	\$0	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,536	\$5,093	\$0	\$0	-100.00%	NA
Other Communication Services	533 - 539	\$526	\$288	\$106	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$764,537	\$752,056	\$831,689	\$710,512	-1.82%	-14.57%
Student Academic Achievement							
Certified Salaries	110	\$2,564,834	\$2,505,964	\$2,351,973	\$2,465,430	-0.98%	4.82%
Group Health Insurance	222	\$482,004	\$472,857	\$578,264	\$687,337	9.28%	18.86%
Non - Certified Salaries	120	\$664,118	\$688,185	\$491,273	\$547,052	-4.73%	11.35%
Social Security Certified	212	\$194,041	\$185,099	\$177,639	\$184,533	-1.25%	3.88%
Transfer Tuition to Ed. Service Agencies Within State	564	\$144,421	\$151,412	\$188,692	\$165,362	3.44%	-12.36%
Teacher Retirement Fund, After 7-1-95	216	\$109,589	\$108,229	\$124,157	\$142,143	6.72%	14.49%
Dues and Fees	810	\$19,560	\$53,137	\$46,230	\$120,275	57.47%	160.16%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Employee Benefits	241 - 290	\$342,415	\$160,941	\$96,749	\$79,600	-30.56%	-17.73%
Computer Hardware	741	(\$52)	\$0	\$0	\$74,889	NA	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$71,095	\$67,716	\$62,746	\$63,073	-2.95%	0.52%
Social Security Noncertified	211	\$49,699	\$45,094	\$36,277	\$41,068	-4.66%	13.21%
Professional Development	748	\$13,858	\$0	\$21,515	\$38,568	29.16%	79.26%
Pre-2008 Object Code - Temporary Salaries	130	\$47,550	\$41,703	\$30,050	\$35,208	-7.24%	17.17%
Teacher Retirement Fund, Prior to 7-1-95	215	\$47,317	\$44,177	\$33,800	\$32,772	-8.77%	-3.04%
Public Employees Retirement Fund - Optional Contributions	217	\$31,639	\$37,890	\$24,666	\$30,464	-0.94%	23.50%
Textbooks	630	\$60,408	\$14,275	\$24,120	\$29,918	-16.11%	24.04%
Operational Supplies	611	\$64,412	\$33,365	\$28,244	\$28,206	-18.65%	-0.13%
Content	747	(\$3,757)	\$2,850	\$15,235	\$27,009	NA	77.28%
Workers Compensation Insurance	225	\$28,898	\$34,119	\$24,342	\$24,097	-4.44%	-1.00%
Stipends	131	\$0	\$0	\$35,973	\$20,920	NA	-41.84%
Other Professional and Technical Services	319	\$61,745	(\$6,817)	\$42,739	\$20,167	-24.40%	-52.81%
Travel	580	\$17,724	\$9,452	\$11,958	\$18,476	1.04%	54.51%
Other Purchased Property Services	490 - 499	\$0	\$0	\$4,637	\$17,347	NA	274.07%
Connectivity	744	\$0	\$0	\$0	\$13,537	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$11,753	\$7,418	NA	-36.88%
Transfer Tuition to Private Sources	563	\$0	\$0	\$0	\$2,510	NA	NA
Library Books	640	\$2,214	\$1,887	\$0	\$189	-45.95%	NA
Unemployment Insurance	230	\$31,335	\$1,402	\$2,142	\$174	-72.69%	-91.86%
Instruction Services	311	\$31,780	\$7,140	\$3,175	\$144	-74.06%	-95.46%
Instructional Programs Improvement Services	312	\$0	\$830	\$0	\$100	NA	NA
Other Purchased Services	593	\$2,815	\$2,823	\$0	\$0	-100.00%	NA
Teacher Retirement Fund - Optional Contributions	218	\$95,054	\$0	\$0	\$0	-100.00%	NA
Distance Learning Equipment	742	\$3,605	\$3,672	\$540	\$0	-100.00%	-100.00%
Equipment	730	\$5,699	\$26,000	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$2,490	\$2,378	\$1,838	\$0	-100.00%	-100.00%
Periodicals	650	\$170	\$0	\$0	\$0	-100.00%	NA
Rentals	440	\$1,713	\$683	\$0	\$0	-100.00%	NA
Advertising	540	\$518	\$200	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$1,410	\$821	\$222	\$0	-100.00%	-100.00%
Telephone	531	\$3,353	\$3,368	\$20	\$0	-100.00%	-100.00%
Other Supplies and Materials	615, 660 - 689	\$10,754	\$770	\$1,503	\$0	-100.00%	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Telecommunications Equipment	745	\$2,909	\$23,565	\$163	\$0	-100.00%	-100.00%
Contributions & Donations to Outside Organizations	570	\$0	\$27	\$0	\$0	NA	NA
Student Academic Achievement Total		\$5,207,335	\$4,725,212	\$4,472,635	\$4,917,988	-1.42%	9.96%
Overhead and Operational							
Non - Certified Salaries	120	\$513,622	\$495,909	\$502,354	\$513,742	0.01%	2.27%
Student Transportation Services	510	\$408,669	\$406,798	\$426,213	\$442,631	2.02%	3.85%
Dues and Fees	810	\$291,307	\$384,971	\$351,965	\$345,896	4.39%	-1.72%
Group Health Insurance	222	\$93,340	\$107,790	\$156,624	\$241,770	26.86%	54.36%
Food Purchases	614	\$226,588	\$220,688	\$184,248	\$215,521	-1.24%	16.97%
Certified Salaries	110	\$138,679	\$175,490	\$141,663	\$161,040	3.81%	13.68%
Public Employees Retirement Fund - Optional Contributions	217	\$43,888	\$47,494	\$48,943	\$50,572	3.61%	3.33%
Vehicles	731	\$0	\$0	\$0	\$50,221	NA	NA
Social Security Noncertified	211	\$42,550	\$40,962	\$42,468	\$43,721	0.68%	2.95%
Insurance	520	\$86,083	\$56,724	\$37,405	\$36,916	-19.08%	-1.31%
Telephone	531	\$32,086	\$31,132	\$35,662	\$33,203	0.86%	-6.90%
Light and Power - Other Than Heating and Cooling	625	\$15,705	\$24,470	\$31,899	\$32,890	20.30%	3.11%
Operational Supplies	611	\$52,313	\$31,063	\$41,042	\$29,735	-13.17%	-27.55%
Gasoline and Lubricants	613	\$46,040	\$62,621	\$47,723	\$24,144	-14.90%	-49.41%
Other Supplies and Materials	615, 660 - 689	\$19,987	\$16,983	\$17,862	\$18,913	-1.37%	5.89%
Repairs and Maintenance Services	430	\$2,678	\$6,420	\$9,564	\$18,373	61.84%	92.11%
Teacher Retirement Fund, After 7-1-95	216	\$3,162	\$15,133	\$16,539	\$17,983	54.43%	8.73%
Construction Services	450	\$1,751	\$27,250	\$9,600	\$10,300	55.74%	7.29%
Social Security Certified	212	\$12,706	\$10,940	\$8,752	\$10,166	-5.43%	16.16%
Water and Sewage	411	\$2,090	\$6,950	\$10,204	\$10,118	48.33%	-0.84%
Heating and Cooling for Buildings - Gas	622	\$1,932	\$8,129	\$10,982	\$7,071	38.31%	-35.61%
Board Member Compensation	115	\$8,000	\$12,000	\$21,000	\$7,038	-3.15%	-66.49%
Other Employee Benefits	241 - 290	\$3,879	\$6,622	\$5,762	\$6,075	11.87%	5.44%
Tires and Repairs	612	\$1,893	\$237	\$3,135	\$2,278	4.73%	-27.35%
Seldom or Non-recurring Fines	825	\$0	\$0	\$0	\$2,055	NA	NA
Other Technology Hardware	746	\$0	\$0	\$5,336	\$1,874	NA	-64.88%
Other Purchased Services	593	\$23,616	\$9,433	\$994	\$1,171	-52.81%	17.81%
Advertising	540	\$1,293	\$1,489	\$1,627	\$1,151	-2.86%	-29.25%

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Postage and Postage Machine Rental	532	\$1,059	\$1,153	\$653	\$1,132	1.68%	73.29%
Professional Development	748	\$450	\$325	\$3,650	\$899	18.87%	-75.38%
Official Bond Premiums	525	\$1,111	\$1,111	\$1,111	\$556	-15.91%	-50.00%
Travel	580	\$2,269	\$5,886	\$133	\$332	-38.14%	150.13%
Instruction Services	311	\$16,711	\$0	\$0	\$129	-70.36%	NA
Equipment	730	\$12,899	\$4,604	\$1,025	\$32	-77.73%	-96.90%
Removal of Refuse and Garbage	412	\$5,067	\$645	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$1,300	\$1,800	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$84,215	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$3,046	\$145	\$19	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,028	\$223	\$0	\$0	-100.00%	NA
Cleaning Services	420	\$504	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$35	\$0	\$0	\$0	-100.00%	NA
Connectivity	744	\$0	\$1,336	\$1,642	\$0	NA	-100.00%
Unemployment Insurance	230	\$0	\$6,554	\$442	\$0	NA	-100.00%
Late Payments	872	\$0	\$0	\$5	\$0	NA	-100.00%

Overhead and Operational Total		\$2,204,552	\$2,231,480	\$2,178,244	\$2,339,646	1.50%	7.41%
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Non Operational

Official Bond Premiums	525	\$505,589	\$463,353	\$461,841	\$438,536	-3.49%	-5.05%
Equipment	730	\$229,465	\$103,931	\$187,025	\$246,975	1.86%	32.05%
Construction Services	450	\$26,703	\$60,299	\$167,873	\$233,440	71.95%	39.06%
Improvements Other Than Buildings	715	\$107,107	\$109,735	\$84,955	\$155,977	9.85%	83.60%
Non - Certified Salaries	120	\$71,499	\$75,026	\$77,312	\$63,339	-2.98%	-18.07%
Certified Salaries	110	\$97,026	\$100,070	\$65,178	\$32,470	-23.94%	-50.18%
Computer Hardware	741	\$3,790	\$0	\$33,675	\$11,498	31.98%	-65.85%
Operational Supplies	611	\$3,911	\$11,672	\$7,406	\$7,380	17.20%	-0.35%
Dues and Fees	810	\$830	\$2,900	\$9,588	\$6,121	64.79%	-36.16%
Other Professional and Technical Services	319	\$43,257	\$19,955	\$18,095	\$5,427	-40.48%	-70.01%
Teacher Retirement Fund, After 7-1-95	216	\$7,450	\$8,281	\$4,933	\$3,247	-18.75%	-34.18%
Social Security Certified	212	\$6,891	\$7,523	\$4,988	\$2,484	-22.51%	-50.20%
Interest	832	\$0	\$0	\$0	\$592	NA	NA
Social Security Noncertified	211	\$658	\$365	\$1,105	\$475	-7.82%	-57.02%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund - Optional Contributions	217	\$302	\$425	\$929	\$412	8.08%	-55.69%
Teacher Retirement Fund, Prior to 7-1-95	215	\$699	\$719	\$545	\$46	-49.23%	-91.49%
Rentals	440	\$3,000	\$12,000	\$12,000	\$0	-100.00%	-100.00%
Vehicles	731	\$64,056	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$0	\$93,859	\$0	\$0	NA	NA
Other Employee Benefits	241 - 290	\$0	\$0	\$170	\$0	NA	-100.00%
Content	747	\$0	\$3,750	\$0	\$0	NA	NA
Non Operational Total		\$1,172,232	\$1,073,862	\$1,137,617	\$1,208,420	0.76%	6.22%
Grand Total		\$9,348,657	\$8,782,610	\$8,620,186	\$9,176,565	-0.46%	6.45%